



Puerto Rico Department of Treasury
Treasury Single Account ("TSA") FY 2019 Cash Flow
As of October 12, 2018

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Glossary

Term	Definition
AACA	Automobile Accident Compensation Administration, or Administración de Compensaciones por Accidentes de Automóviles, is a component unit of the Commonwealth of Puerto Rico.
Act 154	- Act 154 means Act No. 154-2010, which, inter alia, imposes a temporary excise tax on the acquisition by multinationals of certain property manufactured or produced in whole or in part in Puerto Rico and on the acquisition of certain manufacturing services carried out in Puerto Rico. The Act 154 temporary excise tax expires on December 31, 2027.
AFI / PRIFA	Infrastructure Financing Authority.
Agency Collections	- Collections made by central government agencies at collection posts for services rendered by the agencies as well as fees, licenses, permits, fines and others.
ASC	Compulsory Liability Insurance, private insurance company.
BBA	- BBA refers to the Bipartisan Budget Act of 2018 passed by the United States Congress on 2/9/2018. The BBA includes provisions for additional disaster relief funding for Puerto Rico in addition to incremental federal funds to support Puerto Rico's public health care costs (Medicaid funding) for two years.
General Collections	- All Gross tax collections received and deposited into the TSA from all Hacienda Collection Posts and/or through the Hacienda Colectoria Virtual (online).
CORINA	- Puerto Rico Sales Tax Financing Corporation.
DTPR	- Department of the Treasury of Puerto Rico.
General Fund	- General Fund (Operating Fund) means the Commonwealth principal operating fund; disbursements from such fund are generally approved through the Commonwealth's annual budgeting process.
DTPR Collection System	- This is the software system that DTPR uses for collections.
HTA	- Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
Liquidity Plan	- The FY 2013 TSA Liquidity Plan is under development. Following the development of the FY 2019 TSA Liquidity Plan, this package will include a comparison of FY19 actual TSA cash flow data to the FY 2019 TSA Liquidity Plan along with the relevant commentary.
Net Payroll	- Net payroll is equal to gross payroll less tax withholdings and other deductions.
NAP	- NAP, or the Nutrition Assistance Program, also known as PAN, or Programa de Asistencia Nutricional is a federal assistance nutritional program provided by the United States Department of Agriculture (USDA) solely to Puerto Rico.
Pension PayGo	- Pension PayGo- Puerto Rico pension system that is funded through a pay-as-you-go system. Retirement benefits expenses of government employers are paid by the central government and reimbursed by the employers, with such funds received by the TSA. Payments are used to fund the Employee Retirement System (ERS), the Teacher Retirement System (TRS), and Judicial Retirement System (JRS).
PREPA	- Puerto Rico Electric Power Authority.
PRHA	- Puerto Rico Housing Authority.
Retained Revenues	- Revenues conditionally assigned to certain public corporations and the collections of those revenues are through accounts referred to as "pass through" accounts. The largest of these pass-through accounts consist of (i) AACA auto insurance, (ii) AP/RBC petroleum tax, (iii) ASC personal injury insurance, (iv) HTA toll revenues.
SIFC	- State Insurance Fund Corporation.
Special Revenue Funds	- Commonwealth governmental funds separate from the General Fund that are created by law, are not subject to annual appropriation and have specific uses established by their respective enabling legislation. Special Revenue Funds are funded from, among other things, revenues from federal programs, tax revenues assigned by law to public corporations and other third parties, fees and charges for services by agencies, dividends from public corporations and financing proceeds.
TSA	- Treasury Single Account, the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed. TSA receipts include tax collections, charges for services, intergovernmental collections, the proceeds of short and long-term debt issuances and amounts held in custody by the Secretary of the Treasury for the benefit of the Commonwealth's fiduciary funds. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.

Introduction

- *Enclosed is the monthly and quarterly Treasury Single Account ("TSA") cash flow report and supporting schedules.*
- *TSA is the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed.*
- *Receipts in the TSA include tax collections (including revenues assigned to certain public corporations and pledged for the payment of their debt service), charges for services, intergovernmental collections (such as reimbursements from Federal assistance grants), the proceeds of short and long-term debt issuances held in custody by the Secretary of Treasury for the benefit of the Government fiduciary funds, and other receipts. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.*
- *Disbursements from the TSA include payroll and related costs, vendor and operational disbursements (including those reimbursed by Federal assistance grants and funded from Special Revenue Funds), welfare expenditures, capital outlays, debt service payments, required budgetary formulas and appropriation payments, pass-through payments of pledged revenues to certain public corporations, tax refunds, payments of current pension benefits and other disbursements.*
- *Federal funds related to disaster relief for hurricanes Irma and Maria are deposited in a separate bank account overseen by the Government Authorized Representative ("GAR"), and transferred to the TSA only after admissible disbursements (per approved Project Worksheets) have been made.*
- *Data for TSA inflows/outflows is reported from various systems within the Department of Treasury of Puerto Rico ("DTPR"):
Cash Flow Actual Results - Source for the actual results is the TSA Cash Flow.
Schedule A - Collections - Source for collections information is the DTPR collections system.
Schedule B - Central Government Live Web Portal AP Aging*
- *Data limitations and commentary:
The government has focused on cash transaction information for which access to reliable, timely, and detailed data is readily available. The government continues to work with DTPR and other parties to access additional reliable data that would help to provide additional detail in the future.*

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Executive Summary - TSA Cash Flow Actual Results

As of October 12, 2018

\$3,385M	\$327M	(\$374M)	(\$47M)	\$287M
Bank Cash Position	Weekly Cash Receipts	Weekly Cash Disbursements	Weekly Cash Flow	YTD Cash Flow

Note: The enclosed TSA report includes weekly actual results YTD FY2019. The FY 2019 TSA Liquidity Plan is under development. Following the development of the FY 2019 TSA Liquidity Plan, this package will include a comparison of FY19 actual TSA cash flow data to the FY 2019 TSA Liquidity Plan along with the relevant commentary. Until that time, FY18 actual TSA results will be presented for comparison purposes and variance analysis.

Summary Commentary: FY19 10/12 YTD Actuals vs. FY18 10/13 YTD Actuals (a)

Cash Flow line item	Variance	Comments
1 Inflow - Collections	\$ 454,201	Variance is largely driven by FY19 YTD outperformance of Corporate Income Taxes (+\$154M), Individual Income Taxes (+\$130M), Motor Vehicle fees (+\$78M), and Act 154 collections (+\$76M).
2 Inflow - Pension Inflows	\$ (289,392)	Variance is primarily due to FY2018 Pension Asset sales of \$390M which occurred in July of 2017.
3 Inflow - Federal Fund Receipts (b)	\$ 1,694,774	Variance is mainly driven by increased federal funding for the Medicaid Program, Nutritional Assistance, the Department of Public Housing, federal funds received for the pass through of Employee Retention Credits (ERC), and funds received for federally-reimbursable vendor disbursements.
4 Inflow - PREPA Loan	\$ 126,211	Puerto Rico Central Government loaned \$300M to PREPA pursuant the Superpriority Post-petition Revolving Credit Loan Agreement (The Agreement) in February of FY2018. Inflows relate to mandatory loan repayments based on PREPA revenues and cash balance in FY2019.
5 Outflow - ASES Appropriations	\$ (403,877)	Increase in outflows to ASES (Medicaid funds) corresponds to the increase in Federal Fund Receipts for Medicaid provided for in the BBA.
6 Outflow - Vendor Disbursements	\$ (871,621)	Increase in vendor payments is mainly driven by FEMA Cost Share payments (\$101M), Title III disbursements (\$83M), and federally reimbursable payments for the Department of Public Housing (\$268M), with the remaining year over year increase due to payments related to the prior budget period, most of which relates to federally reimbursable vendor payments (\$471M) and partially offsets the positive federal fund receipts variance.
7 Outflow - NAP appropriations	\$ (363,914)	Increase in outflows for NAP corresponds to the increase in Federal Fund Receipts for the Nutritional Assistance Program provided for in the Additional Supplemental Appropriations for Disaster Relief Requirements Act of 2017.
All Other	\$ (104,385)	
Total YTD Variance	\$ 241,997	

Footnotes:

(a) For comparison purposes, YTD figures for the week ended 10/13/2018 are used above for the prior year due to calendar year differences between FY2018 to FY2019.

(b) The total YTD FY19 vs. YTD FY18 federal funds receipt inflows variance (+\$1,695M) is almost entirely offset by corresponding outflows variances: (1) -\$404M in ASES Medicaid outflows variance; (2) -\$739M of the vendor disbursements variance; (3) -\$364M in NAP outflows variance; and (4) -\$245M in federal funds received for Employee Retention Credits (paid through tax refunds cash flow line item). The sum of these four offsetting outflow variances is -\$1,752M. The remaining -\$57M federal fund inflows variance is assumed to be due to the timing of federal fund receipts, which may occur prior to, or following, the disbursement depending on the use of the federal funds.

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TSA Cash Flow Actual Results for the Week Ended October 12, 2018

As of October 12, 2018

(figures in \$000s)		Schedule	BUDGET 10/12	FY18 YTD 10/12	FY18 YTD 10/13 (m)	Variance FY19 vs. FY18	Comments (k)
General & Special Revenue Funds Inflows							
1	Collections (a)	A	\$146,107	\$2,296,826	\$1,842,625	\$454,201	1
2	Agency Collections		10,295	127,250	97,014	30,236	
3	Sales and Use Tax		19,307	336,068	285,042	51,047	
4	Excise Tax through Banco Popular		22,731	213,189	210,426	2,763	
5	Rum Tax		—	87,965	80,363	7,603	
6	Electronic Lottery		—	30,869	—	30,869	
7	Subtotal - General & Special Revenue Funds Inflows		\$198,440	\$3,091,588	\$2,515,470	\$576,118	
Retirement System Inflows							
8	Contributions From Pension Systems (b)		6,851	101,088	390,480	(289,392)	2
9	Subtotal - Retirement System Inflows		\$6,851	\$101,088	\$390,480	(\$289,392)	
Other Inflows							
10	Federal Fund Receipts (c)		102,929	3,005,653	1,310,879	1,694,774	3
11	Loans and Tax Revenue Anticipation Notes (l)		—	126,211	—	126,211	4
12	Other Inflows (d)		18,585	165,156	110,058	55,097	
13	Subtotal - Other Inflows		\$121,514	\$3,297,020	\$1,420,937	\$1,876,083	
14	Total Inflows		\$326,805	\$6,489,695	\$4,326,887	\$2,162,808	
Payroll Outflows							
15	Net Payroll (e)		(65,366)	(476,434)	(471,357)	(5,077)	
16	Other Payroll Related Costs - (SSA, SIFC, Health Insurance) (f)		(39,360)	(369,521)	(293,143)	(76,378)	
17	Gross Payroll - PR Police Department (g)		(760)	(175,497)	(195,305)	19,808	
18	Subtotal - Payroll and Related Costs		(\$105,486)	(\$1,021,452)	(\$959,805)	(\$61,647)	
Pension Outflows							
19	Pension Benefits		(83,277)	(618,893)	(605,377)	(13,516)	
20	Pension Paygo Outlays on Behalf of Public Corporations		—	—	—	—	
21	Subtotal - Pension Related Costs		(\$83,277)	(\$618,893)	(\$605,377)	(\$13,516)	
Appropriations							
22	Health Insurance Administration - ASE		—	(1,045,588)	(641,711)	(403,877)	5
23	University of Puerto Rico - UPR		—	(202,003)	(222,774)	20,771	
24	Munil. Revenue Collection Center - CRIM		—	(55,665)	(73,243)	17,578	
25	Highway Transportation Authority - HTA		—	(189,300)	(42,089)	(96,211)	
26	Public Buildings Authority - PBA		—	(36,319)	(28,512)	(7,806)	
27	Other Government Entities		(8,304)	(153,884)	(147,479)	(6,404)	
28	Subtotal - Appropriations - All Funds		(\$8,304)	(\$1,631,759)	(\$1,155,808)	(\$475,950)	
Other Disbursements - All Funds							
29	Vendor Disbursements (h)		(97,445)	(1,527,890)	(656,269)	(871,621)	6
30	Other Legislative Appropriations (i)		(2,880)	(113,682)	(117,535)	3,853	
31	Tax Refunds		(13,025)	(367,410)	(216,760)	(140,651)	
32	Nutrition Assistance Program		(63,348)	(909,637)	(645,723)	(363,914)	7
33	Other Disbursements		—	(22,062)	(24,718)	2,656	
34	Loans and Tax Revenue Anticipation Notes		—	—	—	—	
35	Subtotal - Other Disbursements - All Funds		(\$176,699)	(\$2,930,702)	(\$1,561,005)	(\$1,369,697)	
36	Total Outflows		(\$373,766)	(\$6,202,806)	(\$4,281,995)	(\$1,920,811)	
37	Net Cash Flows		(\$46,962)	\$286,890	\$44,893	\$241,997	
38	Bank Cash Position, Beginning (j)		3,431,862	3,098,010	1,798,997		
39	Bank Cash Position, Ending (j)		\$3,384,900	\$3,384,900	\$1,843,890	\$241,997	
Net Loan Outstanding to PREPA:				(\$173,789)	—	(\$173,789)	

Footnotes:

- (a) Represents gross tax collections received and deposited from all Hacienda Collection Posts and/or through the Hacienda Colectoria Virtual (online).
 (b) FY19 amount represents Paygo charges to municipalities and public corporations collected at the TSA. FY18 amount represents Pension System Asset Sales.
 (c) Federal funds receipts include disaster relief which are deposited in a separate bank account overseen by the Government Authorized Representative ("GAR"), and transferred to the TSA only after amissible disbursements (per approved Project Worksheets) have been made. These inflows to the TSA are captured in Federal Funds Receipts.
 (d) Includes inflows related to the Department of Health, Department of Labor and Human Resources, the Commissioner of Financial Institutions, and others.
 (e) Payroll is paid twice per month on the 15th and 30th (or last day of the month, whichever comes sooner).
 (f) Related to employee withholdings, social security, insurance, and other deductions.
 (g) Police payroll is reflected individually because it is paid through a separate bank account. The Puerto Rico Police Department disburses its own payroll & related benefits, and outflows for Police Payroll relate to requested payroll advances to the central government (TSA), in agreement with DTPR and the approved budget for Police Payroll.
 (h) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.
 (i) Refers to General Fund appropriations to non-TSA entities such as Legislative Assembly, Correctional Health, Comprehensive Cancer Center, and others.
 (j) Excludes DTPR account with Banco Popular of Puerto Rico Account containing a balance of approximately \$147M.
 (k) Refer to preceding page Executive Summary for commentary regarding FY19 vs. FY18 variances.
 (l) Puerto Rico Central Government loaned \$300M to PREPA pursuant to the Superpriority Post-petition Revolving Credit Loan Agreement (The Agreement) in February of FY2018. Inflows / loan repayments relate to mandatory loan repayments based on PREPA revenues and cash balance in FY2019 as defined within The Agreement.
 (m) For comparison purposes, YTD figures for the week ended 10/13/2018 are used above for the prior year due to calendar year differences between FY2018 to FY2019.

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Schedule A: Collections Detail - Weekly Actual Results

As of October 12, 2018

(figures in \$000s)

	7/6	7/13	7/20	7/27	8/3	8/10	8/17	8/24	8/31	9/7	9/14	9/21	9/28	10/5	10/12	FY19 YTD
General Fund																
1 Individuals	\$42,803	\$49,550	\$47,526	\$25,330	\$41,609	\$41,012	\$44,623	\$25,575	\$32,217	\$43,419	\$57,955	\$37,344	\$33,988	\$46,082	\$50,372	\$619,410
2 Corporations	8,439	33,440	41,406	2,651	9,103	15,702	29,011	4,273	4,554	25,824	145,084	75,756	10,787	9,253	96,570	511,852
3 Non Residents Withholdings	2,596	10,926	41,021	229	1,036	8,035	29,940	2,497	227	2,073	39,296	20,380	811	3,517	51,769	214,352
4 Act 154 (a)	409	23,957	161,836	-	3,851	64,086	75,004	213	-	22,664	82,620	514	-	323	46,651	482,126
5 Alcoholic Beverages	8,766	565	3,147	5,100	6,932	1,938	9,989	2,908	9,298	2,678	7,456	5,113	6,931	5,725	6,490	83,036
6 Cigarettes	4,563	164	3,862	2,049	3,765	4,523	2,139	121	1,787	3,742	6,448	3,211	3,016	3,198	6,270	48,859
7 Motor Vehicles	7,840	10,343	11,977	10,504	9,358	14,338	7,075	7,921	11,805	5,840	14,254	7,325	8,048	14,126	17,218	157,970
8 Other General Fund	6,315	6,420	4,857	2,779	6,451	7,211	6,949	6,882	4,324	4,615	5,089	2,937	3,206	2,209	3,488	73,731
9 Total General Fund Portion of General Collections	\$81,730	\$135,363	\$315,630	\$48,642	\$82,105	\$156,846	\$204,730	\$50,394	\$64,212	\$110,854	\$358,202	\$152,580	\$66,787	\$84,433	\$278,828	\$2,191,337
Retained Revenues (b)																
10 AACA Pass Through	2,344	949	1,004	1,038	1,809	2,246	898	1,116	1,856	2,093	860	867	1,464	2,615	877	22,036
11 AFI Pass Through	166	7	-	146	-	-	172	-	-	-	4	145	-	-	6	647
12 ASC Pass Through	1,104	947	935	1,093	1,625	970	907	901	1,542	965	778	1,008	1,387	1,229	606	15,996
13 HTA Pass Through	6,798	35,718	2,595	2,706	3,813	27,696	11,655	2,680	3,874	4,354	40,638	2,345	3,075	4,690	36,392	189,027
14 Total Other Retained Revenues	2,135	1,879	1,153	1,012	1,756	2,916	1,909	1,181	1,367	2,496	2,762	2,796	1,346	1,565	1,848	28,122
15 Total Retained Revenues Portion of General Collections	\$12,547	\$39,591	\$5,687	\$5,995	\$9,002	\$33,828	\$15,541	\$5,878	\$8,639	\$9,909	\$45,043	\$7,160	\$7,272	\$10,099	\$39,729	\$255,828
16 Total Collections from DTPR Collections System	\$94,277	\$174,864	\$371,316	\$54,637	\$91,107	\$190,674	\$220,271	\$56,272	\$72,852	\$120,764	\$403,244	\$159,740	\$74,059	\$94,532	\$318,556	\$2,447,165
17 Timing-related unreconciled TSA Collections (c)	\$8,332	(\$14,903)	\$38,205	\$7,064	(\$7,155)	(\$64,373)	\$44,972	\$33,001	(\$14,600)	(\$44,022)	(\$154,138)	\$189,701	(\$747)	\$774	(\$172,449)	(\$150,339)
18 Total General Collections	\$102,609	\$159,961	\$359,521	\$61,701	\$83,952	\$126,300	\$265,243	\$89,273	\$58,252	\$76,741	\$249,107	\$349,441	\$73,312	\$95,306	\$146,107	\$2,296,826

Source: DTPR

Footnotes:

- (a) Collections presented only include Act 154 Collections received into the Collections Post Account (CPA). Additional Act 154 Collections are received into a separate account and cash flow line item, shown on page 6 in line 4: Excise Tax through Banco Popular. Total Act 154 Collections are therefore the sum of these two amounts.
(b) Retained Revenues are revenues conditionally assigned to certain public corporations and the collections of those revenues are through accounts referred to as "pass through" accounts, the majority of which include (i) ACAA auto insurance, (ii) AFI/RBC petroleum tax, (iii) ASC personal injury insurance, and (iv) HTA toll revenues.
(c) Receipts in collections post account occur approximately two business days prior to being deposited into the TSA.

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As of October 12, 2018

Schedule B: Central Government - Live Web Portal AP Aging (a) (b)
All Agencies

(figures in \$000s)

Agency Name	Live AP Invoice Web Portal		Total
	3rd Party Payables	Intergovernmental Payables	
Department of Education	\$89,708	\$36,322	\$126,030
Department of Health	68,881	59,834	128,715
Department of Housing	87,160	5,047	92,207
Office of Management and Budget	65,743	1	65,744
Department of Transportation and Public Works	17,351	12	17,364
Department of Correction and Rehabilitation	14,021	232	14,253
Hacienda (entidad interna - fines de contabilidad)	8,587	7,509	16,096
Mental Health and Addiction Services Administration	9,862	1,612	11,474
Puerto Rico Police	14,291	21	14,312
Commonwealth Election Commission	7,383	2,633	10,016
Families and Children Administration	8,492	257	8,750
Adm. for Socioeconomic Development of the Family	6,584	1,503	8,087
Department of Justice	6,571	106	6,677
Department of Natural and Environmental Resources	2,831	2,380	5,211
Department of the Treasury	7,796	466	8,262
General Services Administration	4,607	103	4,710
Department of the Family	3,944	103	4,048
Department of Labor and Human Resources	2,669	654	3,323
Emergency Management and Disaster Adm. Agency	2,933	65	2,998
Child Support Administration	2,957	133	3,090
Administration for Integral Development of Childhood	232	967	1,199
Puerto Rico National Guard	3,016	1,111	4,127
Vocational Rehabilitation Administration	4,067	9	4,076
Department of Sports and Recreation	2,389	120	2,509
Highway and Transportation Authority	-	1,663	1,663
Environmental Quality Board	1,269	274	1,542
General Court of Justice	1,070	-	1,070
Office of the Governor	863	51	914
Elderly and Retired People Advocate Office	284	121	405
Industrial Commission	363	299	662
Veterans Advocate Office	767	2	769
Department of Agriculture	569	1	570
Emergency Medical Services Corps	431	19	450
State Energy Office of Public Policy	561	-	561
Office of the Commissioner of Insurance	521	3	524
Telecommunication's Regulatory Board	304	23	327
State Historic Preservation Office	264	0	264
Planning Board	256	1	257
Firefighters Corps	2,015	3	2,018
Department of State	207	1	208
Department of Public Security	543	-	543
Office of the Financial Institutions Commissioner	220	33	253
Cooperative Development Commission	23	-	23
Women's Advocate Office	148	8	156
Office of Public Security Affairs	8	432	440
Horse Racing Industry and Sport Administration	111	-	111
Public Services Commission	116	29	145
Permit Management Office	175	5	180
Health Advocate Office	40	-	40
Industrial Tax Exemption Office	45	1	46
Civil Rights Commission	50	-	50
Correctional Health	1,632	-	1,632

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As of October 12, 2018

Schedule B: Central Government - Live Web Portal AP Aging (a) (b)
All Agencies

(figures in \$000s)

Agency Name	Live AP Invoice Web Portal		Total
	3rd Party Payables	Intergovernmental Payables	
Advocacy for Persons with Disabilities of the Commonwealth	44	0	44
Joint Special Counsel on Legislative Donations	40	-	40
Parole Board	24	-	24
Department of Consumer Affairs	76	-	76
University Pediatric Hospital	16	-	16
Citizen's Advocate Office (Ombudsman)	20	2	22
Office of the Commissioner of Municipal Affairs	10	-	10
Office of Adm. and Transformation of HR in the Govt.	15	-	15
Office of the Electoral Comptroller	73	-	73
Corrections Administration	3	-	3
Investigation, Prosecution and Appeals Commission	3	-	3
Energy Affairs Administration	1	-	1
Joint Commission Reports Comptroller	2	-	2
Other	6,168	2,329	8,497
Total (c)	\$461,420	\$126,499	\$587,919
Total Unmatched Invoices (c)			\$60,944

Footnotes:

(a) Data presented above represents the Central Government live AP Web Portal repository of third party and intergovernmental invoices by agency, implemented for FY2019. The full transition to managing central government payables through the web portal is not yet complete. Ongoing efforts with the largest agencies to implement the appropriate processes and controls needed to fully transition to the web portal and realize improvements in reporting and efficiency continue as of the date of this report.

(b) On a go-forward basis, vendors submit invoices for approval through the live AP Web Portal where they are logged electronically, matched with the appropriate purchase order or other relevant documentation, and approved / vouchered at the agency level through the online interface.

(c) The total of Unmatched Invoices presented shows the amount of payables maintained outside the web portal system. Unmatched invoices are tracked in manual ledgers as the process is still ongoing to validate these invoices have (i) been paid / not yet paid; or (ii) are appropriately included in the AP Web Portal. Total represents unmatched invoices as of 10/5/2018, as data for week ended 10/12/2018 is not available.